




in the ordinary course of business and relates to services that were performed in April, 2010 and because the payment was received approximately 22 days after issuance of the invoice. Moreover, the payment related to the services that were performed by RSSM in April 2010 and did not related to any prior services performed by RSSM.

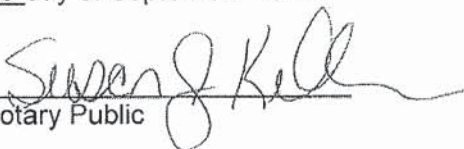
5. During the five years that RSSM performed accounting services to the Debtor, RSSM's invoices were generally paid within 15 to 45 days after the issuance of an invoice to the Debtor. The \$30,000 payment was received approximately 22 days after issuance of the invoice which is consistent with the ordinary and customary terms of payment between RSSM and the Debtor.

6. For the above reasons and the reasons set forth in the Application, I respectfully request that the Court authorize retention of RSSM as accountants for the Debtor for the limited purposes described in the Application.

  
Robert A. Modansky, CPA, CFF

Sworn to before me this

15 day of September 2010

  
Notary Public

SUSAN J. KILLIAN  
Notary Public, State of New York  
No. 01KI6017962  
Qualified in Suffolk County  
Term Expires December 21, 20 10

# **EXHIBIT A**



**ROSEN SEYMOUR SHAPSS MARTIN & COMPANY LLP**  
Certified Public Accountants & Profitability Consultants



X-2675

757 THIRD AVENUE, NEW YORK, NY 10017-2049  
TEL. (212) 303-1800

May 1, 2010

Mr. Alan Weichselbaum, CFO  
Jesup & Lamont Securities Corporation  
650 Fifth Avenue – 3<sup>rd</sup> Floor  
New York, NY 10019

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FOR PROFESSIONAL SERVICES RENDERED

Professional services rendered in connection with the review of  
books and records as of March 31, 2010 for the three months  
then ended for review of Form 10Q to be filed with the SEC

\$30,000

MB:sjk

JESUP &amp; LAMONT, INC.

2043

Vendor ID	Name		Payment Number	Check Date	Document Number
ROSEN100	Rosen Seymour Shapss Martin & Co.		00000000000001945	5/20/2010	2043
Our Voucher Number	Date	Amount	Amount Paid	Discount	Net Amount Paid
2/10 SVC	3/24/2010	\$100,885.20	\$30,000.00	\$0.00	\$30,000.00

\$100,885.20

\$30,000.00

\$0.00

\$30,000.00

**JESUP & LAMONT, INC.**

623 FIFTH AVENUE FLOOR 17  
NEW YORK, NY 10022  
(212) 307-2660

NEW JERSEY COMMUNITY BANK  
55-1452-212

5/20/2010

\$30,000.00

Thirty Thousand Dollars And 00 Cents

DATE

AMOUNT

PAY  
TO THE  
ORDER  
OF

Rosen Seymour Shapss Martin & Co. LLC  
757 Third Ave., 6th Floor  
New York NY 10017-2049

NOT VALID AFTER 60 DAYS

OVER \$10,000 TWO SIGNATURES REQUIRED

Security features. Details on back.



⑈002043⑈ ⑆1021214529⑆ 0000004283⑈

JESUP &amp; LAMONT, INC.

2043

Vendor ID	Name	Payment Number	Check Date	Document Number	
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\$100,885.20

\$30,000.00

\$0.00

\$30,000.00